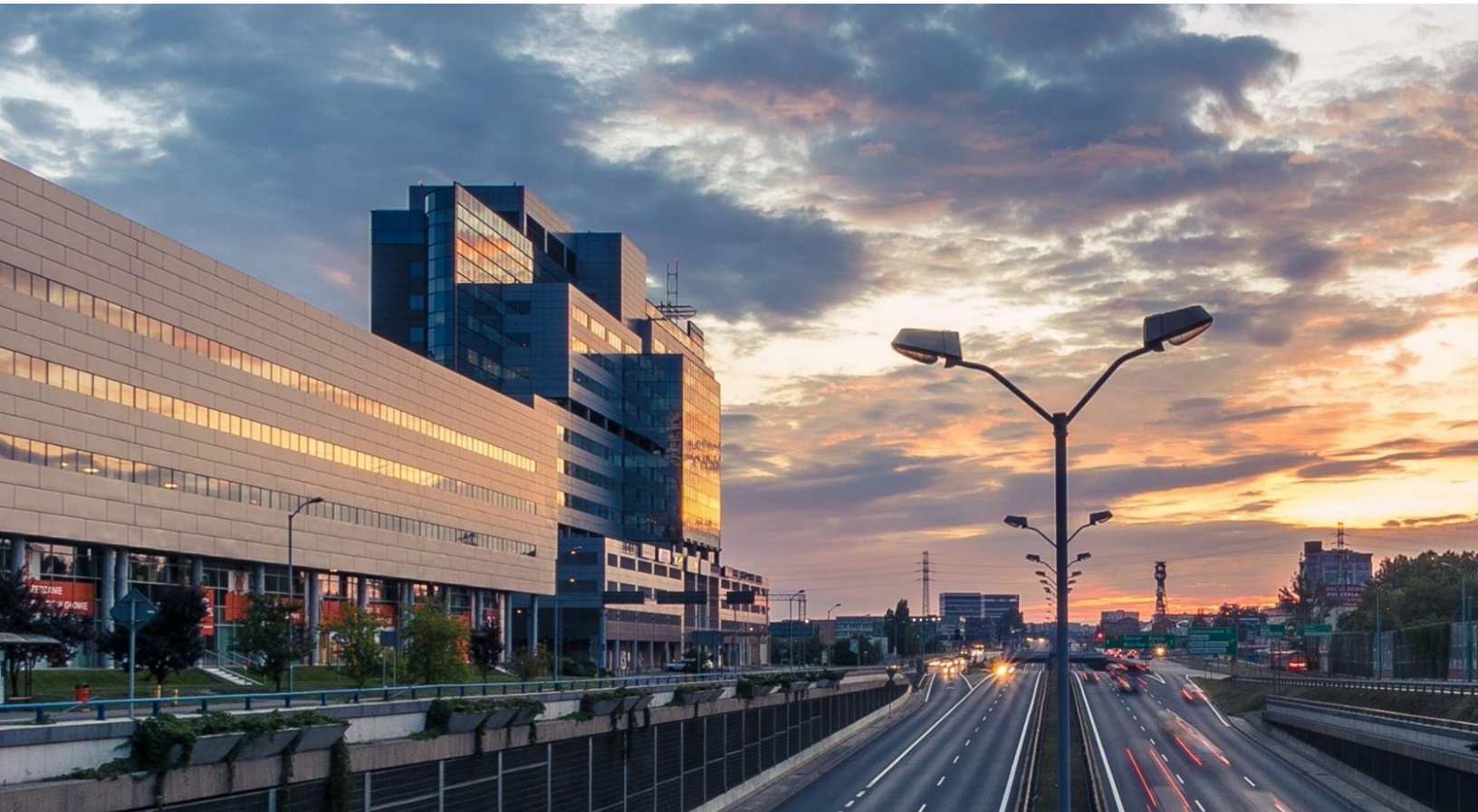


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# News Flash

November, 2023



**Motor vehicle tax return  
for 2023 in Slovakia**

## Motor vehicle tax return for 2023 in Slovakia

We would like to draw your attention this year to the incoming obligation to submit a motor vehicle tax return that must be **submitted by January 31, 2024**. In this context, we would like to offer you our services related to filling **motor vehicle tax return** and comprehensive advisory in this area.

### Vehicle categories

The obligation to submit tax return for calendar year 2023 arises for every vehicle belonging to the M, N, O or L category, which is used for business purposes, even if only for a part of the year.

The information about the vehicle category can be found in the **Certificate of registration** – part 1 or part 2 in line J – Category.

### Tax obligation

The taxpayer is:

- **a natural or legal person**, which is registered as **a holder** in the registration book,
- **an employer** who pays the employee travel allowances for using a motor vehicle that is not used for business purposes,
- natural or legal person **who uses** a vehicle for business purposes, of which the holder is registered in the registration book of the vehicle as a person who died, dissolved or was abolished, or a person who doesn't use the vehicle for business purposes.

**In the case of an organizational unit** registered as a holder in the registration book, the taxpayer is a legal person – **the founder of this organizational unit**.

### Tax rate

**When calculating the tax obligation, it is necessary to adjust the annual tax rate**, which is bindingly determined and divided for personal and commercial vehicles in relation to the tax base, first, according to the number of months that have elapsed since the month of the vehicle's first registration in Slovakia. The exceptions are commercial vehicles of category O4 for which the annual tax rate will flatrate

decrease by 60% regardless of the age of the vehicle. Subsequently, this adjusted (reduced or increased) tax rate can be further reduced by 50% depending on the type of the vehicle actuation. This additional reduction applies to the hybrid motor and hybrid electric vehicles, compressed or liquefied natural gas (CNG or LNG) vehicles and hydrogen-powered vehicles.

The taxpayers are also entitled to a further reduction of the tax rate by 50% in the case of using a vehicle in combined transportation at least 60-times in a given tax period.

### Electric cars

The ecological aspect of the motor vehicle tax is reflected in electric cars, for which the legislator has set an annual tax rate of **EUR 0**.

The annual tax rates for the personal and commercial vehicles can be found in Annex no. 1 and Annex no. 1a of Act no. 361/2014 Coll. on motor vehicle tax as amended.

### Incurrence of tax obligation

The tax obligation to the motor vehicle tax arises from the first month, in which the vehicle was used for the business purposes. Use of the vehicle for the business purposes means:

- the actual use of motor vehicle for business purposes,
- vehicle billing,
- vehicle registration in the tax registers,
- the application of the costs of using the vehicle, or
- use of a company vehicle for business purpose or a vehicle which has another person signed as a holder in the registration book.

The tax obligation ceases to exist on the last day of the month in which:

- the vehicle has been deregistered or temporary deregistered,

- the business has been terminated or interrupted,
- a certificate of stolen vehicle was issued by Police Force,
- the taxpayer has been terminated without liquidation,
- there was a change in a vehicle holder,
- the termination of the use of a company vehicle or of a vehicle which has another person in the registration book as a holder has taken place.

**The chargeability and termination of the tax obligation shall be included in the tax return.**

A taxpayer is obliged to pay a **proportionate part of the tax** within a time limit for submitting a tax return in case of chargeability and termination of the tax obligation during the tax period. The proportionate part of the tax shall be calculated as a product of 1/12 of annual tax rate or adjusted annual tax rate and based on the number of calendar months for which the motor vehicle has been used.

If the tax exemption for legally defined vehicles ceases during the tax period, the taxpayer will pay a proportionate part of the tax.

### Tax period

The tax period is a calendar year. The exception occurs only in the following cases – when the tax period is determined separately:

- winding up of the taxpayer without liquidation,
- winding up of the taxpayer with liquidation,
- declaration of bankruptcy for the taxpayer's property,
- termination of the taxpayer's business,
- or the death of a taxpayer.

### Calculation of tax and tax advances

The tax obligation is determined based on the number of months the vehicle is used for business purposes in the given tax period.

**The tax advances** are determined based on the estimated tax for the next tax period, but as a sum of the annual tax rate adjusted by the number of months from the date of the first vehicle registration and the type of the vehicle actuation for each vehicle that is a subject to the tax of January 1 of the next tax period.

The limits for determining the quarterly and monthly advances are adjusted as follows:

- If the estimated tax doesn't exceed the amount of EUR 700, the taxpayer doesn't pay the tax advance.
- If the estimated tax exceeds EUR 700, but doesn't exceed EUR 8.300, the taxpayer pays the quarterly tax advances.
- If the estimated tax is above EUR 8.300, the taxpayer pays monthly tax advances.

The payment of advances is not affected by the change in the subject of the tax, the creation and termination of the tax exemption, the reduction and increase of the annual tax are during the tax period and submitting of an additional tax return.

### Notification obligation

The notification obligation arises only in a case when the taxpayer didn't use the vehicle for business purposes, didn't account it, didn't register the vehicle in the tax register or didn't claim the expenses related to the use of the vehicle during the given period.

The tax obligation for such a vehicle terminates on December 31 of the previous tax period and it is required to notify the tax administrator of this fact by January 31 after the end of the given tax period.

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## About Accace Slovakia

Accace was established in 2006 in Bratislava. Accace Slovakia currently employs more than 120 professionals and provides a comprehensive range of services in the field of accounting outsourcing services, payroll processing and HR administration, tax and business advisory, legal and corporate services, up to advisory services for start-ups. In over 15 years, we have developed into an innovative provider of full-range BPO services. We are regularly listed among the TOP 10 advisory companies in Slovakia. The legal services are provided by our own established law firm, Accace Legal. You can find us in Bratislava, Košice and Trenčín. Within Accace Group, we connect more than 800 experts in over 50 locations and provide services to more than 2,500 clients.

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